



K. Venkateswara Rao & Associates

Chartered Accountants

Door No. 3-6-643, Flat No. 202, Shreya's Elegance Apts, Street No-9, Ashok Nagar Road, Himayathnagar,
Hyderabad - 500 029. e-mail : v_kommineni@yahoo.com

Auditor's Report

To
The Members,
Bhaskar Pharmacy College,
Hyderabad.

I have examined the annexed Balance Sheet of M/s. Bhaskar Pharmacy College, Hyderabad, as at 31st March, 2025, and the annexed Income and Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Institution's management. My responsibility is to express an opinion on these Financial Statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

1. I have obtained all the information and Explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.
2. In my opinion, Proper books of accounts have been maintained to reflect the year's transactions so far as it appears from my examination of such books.
3. The balances of various parties lying in Loans, Current Assets and Liabilities are subject to confirmation.

Subject to the above:

In my opinion and to the best of my information and according to the explanations given to me the accounts, read with notes there on, give a true and fair view

- a) In the case of the Balance Sheet of the state of affairs of M/s Bhaskar Pharmacy College, Hyderabad as at 31.03.2025, and
- b) In the case of the Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.



Place: Hyderabad
Date: 22-10-2025

For **K. Venkateswara Rao & Associates**
Chartered Accountants
FRN: 0063745

K. Venkateswara Rao
Proprietor
M.No. 027305
UDIN. 25027305BMODWC2876

BHASKAR PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

BALANCE SHEET AS AT 31st March,2025

	NOTE	As at 31-03-2025 Rupees
SOURCES OF FUNDS		
Capital Fund	I	18,23,745
Reserves & Surplus	II	3,43,83,879
Unsecured Loans	III	2,39,19,479
Current Liabilities & Provisions	IV	43,28,136
Total		6,44,55,239
APPLICATION OF FUNDS		
FIXED ASSETS		
Fixed Assets	V	3,77,70,811
Less: Depreciation		2,76,10,898
Net Block		1,01,59,915
CURRENT ASSETS, LOANS & ADVANCES		
a) Cash & Bank Balances	VI	2,71,009
a) Loans & Advances	VII	5,40,24,314
Total		6,44,55,239
Notes to Accounts	XIII	

See accompanying notes forming part of the financial statements

As per our report of even date

for **K.Venkateswara Rao & Associates**

Chartered Accountants

Firm Reg No.006374S

K.Venkateswara Rao

Proprietor

M.No.027305

UDIN.-25027305BMODWC2876

Hyderabad,

22-10-2025



On behalf of board of Governors

J.V. Krishna Rao

J.V.Krishna Rao

Secretary

J.Vamshidhar Rao

J.Vamshidhar Rao

Vice President

BHASKAR PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

Income & Expenditure Account for the year ended 31st March,2025

		As on 31-03-2025
INCOME		
Student Fee Receipts		2,34,05,501
Examination Fee		12,60,365
Transport Fee		4,06,460
Interest Income		2,522
Other Income		24,418
		2,50,99,266
EXPENDITURE		
Payments & Benefits to Employees	VIII	2,91,52,122
Academic Expenses	IX	52,22,888
Repairs & Maintenance	X	42,27,702
Financial Charges		14,902
Rent,rates,taxes & Insurance	XI	1,16,635
Miscellaneous Expenses	XII	29,67,601
Depreciation	V	16,54,975
		4,33,56,825
Excess of Expenditure over Income		(1,82,57,559)
Notes to Accounts	XIII	

See accompanying notes forming part of the financial statements

As per our report of even date

for K.Venkateswara Rao & Associates

Chartered Accountants

Firm Reg No.006374S

K.Venkateswara Rao

Proprietor

M.No.027305

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Hyderabad,

22-10-2025



On behalf of board of Governors

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Vice President

BHASKAR PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

NOTES FORMING PART OF BALANCE SHEET

	As at 31-03-2025 Rupees
NOTE - I	
Capital Fund	
Opening Balance	18,23,745
	18,23,745
NOTE - II	
Reserves & Surplus	
Opening Balance	5,26,41,438
Add: Excess of Expenditure Over Income	(1,82,57,559)
	3,43,83,879
NOTE - III	
Unsecured Loan	2,39,19,479
	2,39,19,479
NOTE - IV	
Current Liabilities & Provisions	
Sundry Creditors	1,75,081
Other Liabilities	41,53,055
	43,28,136
NOTE - VI	
Cash & Bank Balances	
Cash in hand	260
Bank Balance	2,70,749
	2,71,009
NOTE - VII	
Loans & Advances	
Loans & Advances	5,37,77,460
Loans & Advances (Others)	2,08,453
Other Current Asset	38,401
	5,40,24,314



BHASKAR PHARMACY COLLEGE

FIXED ASSETS NOTE - V On Opening WDV

(All figures in Rs)

DESCRIPTION OF ASSETS	GROSS BLOCK				Rates	DEPRECIATION			NET BLOCK	
	As at 1st April 2024	Additions < 6 months	Additions > 6 months	As at 31st March, 2025		As at 1st April 2024	For the year Depreciation	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
Buildings	1,38,15,065		1,73,647	1,39,88,712	10%	83,18,406	5,67,031	88,85,437	51,03,275	54,96,660
Computers	24,57,869			24,57,869	40%	24,12,221	18,260	24,30,481	27,388	45,649
Electrical Fittings	8,52,298	91,546		9,43,844	15%	7,63,237	20,225	7,83,462	1,60,382	89,061
Furniture & Fixtures	34,41,917	3,24,245	3,52,466	41,18,628	10%	26,38,633	1,31,787	27,70,420	13,48,208	8,03,285
Office Equipment	4,96,363	1,77,300	1,40,140	8,13,803	15%	3,77,410	52,162	4,29,572	3,84,231	1,18,953
Pharmacy Lab Equipment	1,05,46,192			1,05,46,192	15%	91,07,245	2,15,842	93,23,087	12,23,105	14,38,947
Library Books	10,29,162		99,183	11,28,345	40%	10,04,450	49,558	10,54,008	74,337	24,711
Vehicles					40%					
BPC Total	3,26,38,866	5,93,091	7,65,436	3,39,97,393		2,46,21,602	10,54,864	2,56,76,466	83,20,927	80,17,267

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BHASKAR PHARMACY COLLEGE

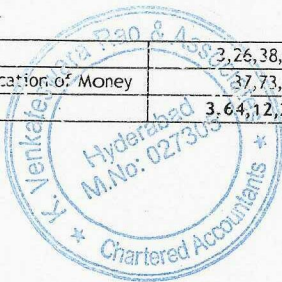
FIXED ASSETS NOTE - V Claimed 100% as Application of Money

(All figures in Rs)

DESCRIPTION OF ASSETS	GROSS BLOCK				Rates	DEPRECIATION			NET BLOCK	
	As at 1st April 2024	Additions < 6 months	Additions > 6 months	As at 31st March, 2025		As at 1st April 2024	For the year Depreciation	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
Buildings	5,49,465			5,49,465	10%	79,672	46,979	1,26,651	4,22,814	4,69,793
Furniture & Fixtures	3,66,036			3,66,036	10%	1,01,575	26,446	1,28,021	2,38,015	2,64,461
Office Equipment	75,912			75,912	15%	18,707	8,581	27,288	48,624	57,205
Library Books	3,16,618			3,16,618	40%	1,17,062	79,822	1,96,884	1,19,734	1,99,556
Vehicles	18,42,250			18,42,250	40%	9,57,970	3,53,712	13,11,682	5,30,568	8,84,280
Electrical Fittings	2,20,879			2,20,879	15%	29,166	28,757	57,923	1,62,956	1,91,713
Pharmacy Lab Equipment	4,02,258			4,02,258	15%	30,169	55,813	85,982	3,16,276	3,72,089
BPC Total	37,73,418	-	-	37,73,418		13,34,321	6,00,111	19,34,432	18,38,986	24,39,096

BPC- Summary

Normal	3,26,38,866	5,93,091	7,65,436	3,39,97,393		2,46,21,602	10,54,864	2,56,76,466	83,20,927	80,17,267
Claimed 100% as Application of Money	37,73,418	-	-	37,73,418		13,34,321	6,00,111	19,34,432	18,38,986	24,39,096
GRAND TOTAL	3,64,12,284	5,93,091	7,65,436	3,77,70,811		2,59,55,923	16,54,975	2,76,10,898	1,01,59,913	1,04,56,363



BHASKAR PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

NOTES FORMING PART OF BALANCE SHEET

	As on 31-03-2025 Rupees
NOTE - VIII	
Payments & Benefits to Employees	
Salaries & Allowances - Non Teaching	36,66,656
Salaries & Allowances - Teaching	2,51,49,844
Insurance -Staff	4,106
PF Employer Contribution	3,11,095
ESI Employer Contribution	16,921
Staff Welfare	3,500
	2,91,52,122
NOTE - IX	
Academic Expenses	
Administrative Expenses	14,93,300
Affiliation Fee	8,26,000
Common Service Fee	8,850
Examination Branch Expenses	11,03,097
Internet Charges	1,15,640
Inspection Expenses	1,60,500
University Processing Fee	39,500
Journals & Periodicals	1,08,570
Seminar Expense & Academic Expenditure	59,000
Sports & Games	1,86,666
Electrical Charges	11,21,765
	52,22,888
NOTE - X	
Repairs & Maintenance	
College Maintenance	8,29,928
Computer Lab Maintenance	3,81,417
Pharmacy Lab Maintenance	26,592
Repairs & Maintenance (Buildings)	29,52,441
Repairs & Mnts Ofce Equipmnt	37,324
	42,27,702



BHASKAR PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

NOTES FORMING PART OF BALANCE SHEET

	As on 31-03-2025 Rupees
NOTE - XI	
Rent,rates,taxes & Insurance	
Insurance - Building	18,093
Insurance - Students	26,338
Property Tax - Gram Panchayat	72,204
	1,16,635
NOTE - XII	
Miscellaneous Expenses	
Advertisement Expenses	3,32,853
Consultancy Charges	4,00,000
Housekeeping & Sanitary Services	8,71,793
Internal Audit Fee	23,600
News Paper & Periodicals	17,480
Printing & Stationery	2,89,663
Security Services	9,79,150
Statutory Audit Fee	23,600
Transport Expenses	5,555
Travelling Expenses	2,000
Pf Administration Charges	21,907
	29,67,601

